

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • www.nccpaboard.gov • No. 05-2012

Have You Completed Your 2012-2013 License Renewal?

Since March, North Carolina CPAs have been completing their 2012-2013 license renewals online through the Board's website, www.nccpaboard.gov.

A licensee may use Internet Explorer, Mozilla Firefox, Google Chrome, or Apple Safari to complete the online renewal.

To renew online, a CPA must have his or her NC CPA certificate number, his or her Social Security number, the number of CPE hours completed to meet the 2011 CPE requirement, and a valid MasterCard or VISA account number (including the security code) with the card expiration date and complete billing address. A debit card may be used for payment if the card has a MasterCard or VISA logo.

To access the online renewal, the user will navigate to www.nccpaboard.gov and click on the "online renewal" link located at the bottom of the menu on the left-hand side of the page.

When the renewal page displays, the user will click on the "Individual" link to launch the renewal process. On the "Licensee Log-In" page, the user will enter the licensee's Social Security number and NCCPA certificate number and click "Submit."

If a licensee wishes to keep a copy of the information submitted during the renewal process, he or she must print each page of the online renewal after he or she provides the required information, but before clicking the "Submit" button.

If the Social Security number and certificate number entered match the information in the Board's records, the first portion of the online renewal, "Pertinent Data on File," will display.

This section of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with a complete address (including business name, mailing address, email address, and telephone numbers) so that the Board will have accurate contact information. If a complete address is not provided, the user will not be allowed to continue with the renewal process.

As a user progress through the renewal, three different address pages will be displayed, one after the other. The first page contains the mailing address. If a licensee needs to add or change the mailing address information, he or she will click the blue link marked, "Edit." After the changes are saved, the licensee will click the "Next" button to proceed to the next address page until all addresses have been reviewed and updated.

NOTE: The address selected as the licensee's mailing address is the address that will be displayed in the database on the Board's website. If a licensee does not want his or her home address to display on the Board's website, he or she must use the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the user must select the proper occupation and concentration category from the pop-up lists, type in the licensee's job title, indicate if the licensee is a member of the AICPA or NCACPA, and click the "Submit" button.

CPE compliance information is entered on Page 2 of the renewal. The user should read each item carefully, select the appropriate answer, and click "Submit."

License Renewal
continued on page 4

John M. Kledis, CPA, Appointed to Board

In early April, Governor Perdue appointed John M. Kledis, CPA, of Asheville, as a member of the State Board of Certified Public Accountant (CPA) Examiners.

Kledis, whose term will expire June 30, 2013, took the Oath of Office at the April 24, 2012, Board meeting.

Additional information on Kledis will be published in an upcoming issue of the *Activity Review*.

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Disciplinary Actions

Geoffrey R. Chatham, #20958
Columbia, SC 04/24/2012

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Geoffrey R. Chatham (hereinafter "Respondent") was the holder of North Carolina certificate number 20958 as a Certified Public Accountant ("Certificate"). In December of 2011, Respondent's request that his Certificate be placed on "Retired" status was granted by the Board.
2. In 2004, Respondent received at least two (2) criminal summonses for failure to file unemployment insurance tax forms. The charges were later dismissed.
3. Despite the aforementioned criminal summonses, when Respondent renewed his Certificate in June of 2004 and June of 2005, he failed to respond in the affirmative to the question: "Have you been charged, arrested ... or pleaded ... to any criminal offense, excluding criminal traffic infractions, since filing your last renewal?"
4. In 2004, Respondent was named in a civil complaint alleging Fraud, Breach of Fiduciary Duty, Embezzlement, Conversion, Unfair, and Deceptive Trade Acts, and Civil Conspiracy. Respondent settled this complaint with no admission of guilt.
5. Despite the aforementioned civil suit, when Respondent renewed his Certificate in June of 2004 and June of 2005, he failed to respond in the affirmative to the question: "Have you been party to a civil suit, bankruptcy action, administrative proceeding, or binding arbitration the basis of which is an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence, since filing your last renewal?"
6. Respondent never informed the Board of the 2004 civil suit and crimi-

nal summonses, and the Board only discovered those actions at a much later date from other sources. The late discovery of those actions has severely hampered the Board's ability to conduct its own investigation of the allegations. A failure to file unemployment taxes, in and of itself, has been held to be grounds for revocation in other matters. Similarly, the blatant conflict of interest and other allegations made in the 2004 civil suit, if investigated and proven at the time, could have led to discipline of Respondent's Certificate.

7. In 2007, Respondent was named in a civil complaint alleging Breach of Contract, Fraud, Breach of Fiduciary Duty, Embezzlement, Conversion, Unfair and Deceptive Trade Acts, and Civil Conspiracy. Respondent settled this complaint with no admission of guilt. However, Respondent did not comply with the terms of his settlement agreement.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0201 and .0208.
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to

this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Geoffrey Chatham, is suspended for five (5) years from the date this Order is approved by the Board.
2. Respondent must return his suspended certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after five (5) years from the date the Board approves the Consent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self-study or group study format.

2012 Board Meetings

June 21*
July 23
August 20
September 24
October 18
November 26
December 17

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Raleigh, and begin at 10:00 a.m.

Meetings of the Board are open to the public except, when under State law, some portions may be closed to the public.

*Greensboro

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat §150B-41, the Board and Respondent stipulate the following Findings:

1. Gerrelene M. Walker (hereinafter "Respondent") is the holder of North Carolina certificate number 7714 as a Certified Public Accountant.
2. In April of 2010, the Board approved a Consent Order ("Order") with Respondent requiring her to obtain pre-issuance reviews, from a Board-approved reviewer, of all audits of government units and component units of government units until such time as the Board would determine that pre-issuance review is no longer necessary.
3. In a cover letter sent to Respondent with the approved Order, Board staff reminded Respondent that she must obtain pre-issuance reviews and that she must obtain Board approval of the pre-issuance reviewer.
4. In July of 2010, Respondent was informed, by a representative of the Local Government Commission (LGC) of the North Carolina State Treasurer's office, that the person indicated in Respondent's submissions to the LGC as Respondent's firm's pre-issuance reviewer had not, according to Board records, been approved by the Board to perform such reviews.
5. In October of 2010, Respondent contacted Board staff and was provided with a list of names for approved pre-issuance reviewers.
6. Ms. Walker presented, from October of 2010 through January of 2011, at least seven (7) June 30, 2010, audits to governmental units and component units of government units prior to obtaining a pre-issuance review.
7. The LGC issued "White Letter" findings on each of the seven (7) audits which indicated that Respondent issued audits with unqualified opinions that contained financial statements

with material errors and inconsistencies that were not prepared in accordance with generally accepted accounting principles.

8. In December of 2010 and January of 2011, Board staff sent letters to Respondent regarding the status of her pre-issuance reviews.

9. Respondent responded in January of 2011, after the audits had been reviewed and perfected by the LGC, that she had engaged a pre-issuance reviewer and expected the reviews to be completed by the end of January 2011.

10. The pre-issuance reviewer's reports were provided to the LGC and to the Board at the end of January and the beginning of February of 2011.

11. In responding to questions from Board staff regarding her compliance with the April 2010 Order, Respondent stated that she thought, in making the changes as noted by the LGC in its "White Letters" and then having a pre-issuance review, she was complying with the terms of the Order.

12. Since Respondent had failed to obtain reviews prior to issuing the audit reports, Board staff advised Respondent as to the identity of the pre-issuance reviewer approved by the Board to prepare reviews for her firm prior to issuing the audits.

13. On January 12, 2012, Board staff received information from the LGC that Respondent had provided the LGC with a June 30, 2011, audit for the Town of Spring Hope without the required pre-issuance review.

14. On January 26, 2012, Respondent's pre-issuance reviewer emailed his review comments to Respondent regarding his review of the June 30, 2011, audit for the Town of Spring Hope. The pre-issuance reviewer copied Board staff on the email, including his review comments.

15. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees

that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's repeated failures to comply with the Board's April 2010 Order are violations of 21 NCAC 08N .0203(b)(3).
3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 08C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Gerrelene Walker, is suspended for at least two (2) years from the date this Order is approved by the Board.
2. The firm registration for Respondent's CPA firm is hereby suspended.
3. Respondent must return her suspended certificate and firm registration to the Board with this signed Consent Order.
4. Respondent may apply for the reissuance of her certificate after two (2) years from the date the Board approves the Consent.
5. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and

Disciplinary Actions

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License Renewal

continued from front

NOTE: If the user selects answer B" because the individual was licensed after January 1, 2012, the user will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the user will be automatically directed to Page 4.

The third page of the renewal is used to calculate the number of hours of CPE carry-forward from 2010, the CPE credit hours earned in 2011, and the CPE hours for carry-forward into 2012.

If the number of carry-forward hours brought forward from 2010 (Block A) does not agree with the licensee's records, please contact Cammie Emery by email at cemery@nccpaboard.gov. The licensee's CPE hours will be verified so that the user may complete the renewal process.

The system will automatically add the carry-forward hours earned in 2010 (Block A) to the CPE hours earned in 2011 (Block B), and place the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2011 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement. If an out-of-state licensee complies with the CPE requirement in the state where he or she lives and works and is licensed, he or she reports the number of CPE hours that he or she earned in 2011, but no carry-forward hours are calculated due to the differences in other states' CPE requirements.

After clicking the "Submit" button, the user will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and type a brief explanation of each affirmative answer in the text box at the bottom of the page, upload applicable court documents as a PDF (no larger than 20 mb), and click "Submit."

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the

period since the filing of their certificate application.

Page 5 is an affirmation which states that the licensee has read the North Carolina Accountancy Statutes and Rules. The statutes and rules are available on the Board's website, www.nccpaboard.gov.

In addition, the user is certifying that the information provided on the renewal form is correct and complete. When the user accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The Board's website uses the most current encryption algorithm, Secure Socket Layer Version 3 (SSL3), and the site is scanned regularly by a third-party vendor to ensure a continuous high level of security compliance.

The Board's website is certified by Comodo as secure for web-based transactions using SSL encryption; all e-commerce transactions are directed through the VeriSign gateway.

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's website.

Account information is not submitted until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the user may print the acknowledgment page to confirm that the renewal was processed and that the payment was processed. The Board also provides a receipt that may be printed from the licensee's record in the "licensee search" section of the Board's website.

A licensee who does not wish to submit credit card information using the secure web site but still wishes to pay by credit card may submit a copy of his or her online renewal form by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and faxing the completed pages, including the completed credit card information page (available on the "Forms" page

of the Board's website), to the Board at (919) 733-4209.

A licensee who wishes to submit the renewal form with a check may do so by answering all questions on each page of the renewal, printing each page as it is completed but before clicking "submit," signing the renewal, and mailing the completed pages, with a check or money order for \$60.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605-2827.

Online renewals are processed in real time; the Board's database is updated immediately. To check the status of a renewal, use the "Licensee Search" function of the website to verify that the license expiration date has been changed to June 30, 2013.

Licensees who take advantage of the online renewal will receive a printable renewal confirmation as the last page of the renewal process. Licensees who renew by mail or fax must verify through the "Licensee Search" function of the website that the license expiration date has been changed to June 30, 2013.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, users may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2012, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2012. Inactive or retired status forms are available from the website, www.nccpaboard.gov, or by calling (919) 733-4222.

Please submit questions about the renewal process to Buck Winslow, Manager of Licensing, by email at buckw@nccpaboard.gov.

North Carolina State Board of Certified Public Accountant Examiners

Resolution

WHEREAS, Michael C. Jordan, CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2004;

WHEREAS, during his tenure he served as President of the Board 2009-2010 and 2010-2011; and as Vice President of the Board 2008-2009;

WHEREAS, during his tenure, he served on the Executive Committee 2009-2010 and 2010-2011; the Audit Committee 2011-2012; the Personnel Committee 2009-2010 and 2011-2012; and the Communications Committee 2009-2010 and 2010-2011;

WHEREAS, during his tenure he served on the Professional Education and Applications Committee 2004-2005, 2005-2006, and 2011-2012;

WHEREAS, during his tenure he served on the Professional Standards Committee 2006-2007, 2007-2008, and 2008-2009;

WHEREAS, during his tenure he served on the Joint Task Force on Mobility;

WHEREAS, during his tenure he has faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

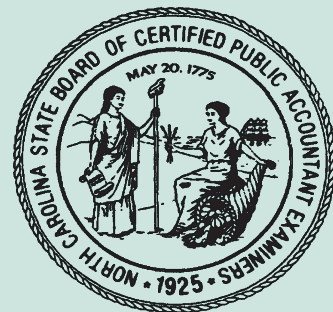
BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Michael C. Jordan, CPA, for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 24th day of April 2012.

Jose R. Rodríguez, CPA

Jose R. Rodriguez, CPA, President

North Carolina State Board of
Certified Public Accountant Examiners



Walker continued from page 3

d. Forty (40) hours of CPE in the twelve (12) months preceding the application, including the eight (8) hour accountability law course as offered by the North Carolina Association of CPAs in group-study format.

6. After the reissuance of Respondent's CPA certificate and the registration of her firm, Respondent shall be required to obtain pre-issuance reviews of all audits until such time as the Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

7. Respondent shall reimburse the Board for its administrative costs incurred as a result of monitoring Respondent's compliance with the pre-issuance reviews as required in #6 above.

8. Respondent agrees that failure to comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

Thomas G. Sheaffer, #23566
Marietta, GA 03/21/2012

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 23566 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-11 individual certificate renewal (renewal) that he had obtained forty-two and one-half (42.5) hours of continuing professional education (CPE) including four and one-half (4.5) hours of carryforward, had completed the annual ethics CPE course, and had completed at least eight (8) hours of

non-self-study CPE to meet the 2009 CPE requirement.

3. Based on Respondent's representation, the Board accepted his renewal.

4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.

5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificate or certificates of completion needed to document any of the CPE hours that he claimed between January 1, 2009, and December 31, 2009, as was reported on his renewal.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

3. Per N.C. Gen. Stat. §93-12(9) and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).

Reclassifications

Reinstatements

04/24/12	Donald Ralph Compton, #18471	Greenville, NC
04/24/12	Adrian Lee Jarrell, #20557	Mount Airy, NC
04/24/12	Elizabeth Baker Simmons, #20653	Reidsville, NC

Reissuance

04/24/12	Judson J. Abraham, #17385	Fort Mill, SC
04/24/12	William Randall Burrell, #10824	Canton, NC
04/24/12	Randy Scott Casstevens, #18291	Winston-Salem, NC
04/24/12	Glen Hunter Griffin, #21475	Darien, CT
04/24/12	Dorinda D. Powell, #27642	Raleigh, NC
04/24/12	John Prescott Sabiston, #25603	Raleigh, NC

Retired

Retired, when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status. However, retired status does not preclude volunteer services for which the retired CPA receives no direct or indirect compensation so long as the retired CPA does not sign any documents, related to such services, as a CPA [21 NCAC 08A .0301(b)(32)].

04/24/12	Christopher C. Smalley, #22980	Winston-Salem, NC
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2. Respondent must return his certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reissuance of his certificate for at least one (1) year from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Eighty (80) hours of CPE, of which forty (40) of these hours shall be in the group-study format, in the twelve (12) months preceding the application, including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self-study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

Board Office Closed

In accordance with the holiday scheduled adopted by the State of North Carolina, the Board office will be closed on the following dates in 2012:

**May 28
Memorial Day**

**July 4
Independence Day**

**September 3
Labor Day**

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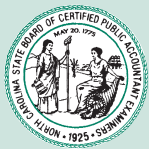
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Certificates Issued

At its April 24, 2012, meeting, the Board approved the following individuals for licensure as North Carolina CPAs:

Ali Riad Ajami
Matthew Douglas Beamish
Lamar Herbert Benton, Jr.
Parag Bakul Bhutta
Karen Gregory Blalock
Paul Anthony Blaylock
Geoffrey Jason Bremer
Hannah Elizabeth Brown
Chevonne Burns
Tieneke Chelsea Geurts Carver
Candace Marie Casey
Allison Taube Cashin
Steven Thompson Corneliussen, II
Leslie Mark Coval
Lisa Ann Davis
Charles Lloyd Davis, Jr.
Jessica Susan Dill
Sara Ann Domby
Christopher J. Duke
Stephanie Jo Dunaway
Trisha Lynn Edwards
David Lane Fred
Anthony Michael Gagliardi
Gary Spencer Giovanini
Brett Neil Goodman
Ashley Michelle Harmon-Poston
Yashekia Michelle Harper
Adam Charles Hill
Richard Douglas Hofrichter
Sharon Jane Howard
Rebecca Lynn Johns
Jody-Ann M. Johnson
Laura Kathleen Johnson
Paul Joseph Kenney
Brian Aidan Lang
James Walter Lawrence
Ryan Mathew Levy
James Douglas Mackintosh, IV
Carroll McKinley Mann
Susan Mary Mann
Luke Byron Markey
James Donald Matthis, III
Michael James McGory
Kevin James McHugh

Amelia Nicole Moody
Adam Isaac Morris
Mary Diane Morrison
Elizabeth Kathleen Mower
William Gray Murray, III
Paul David Musgrave
Casey Shepherd Neal
Kimberly Lynn Nenni
Jason Bradley Newman
Erin Marie Outlaw
Adam Rafael Pakledinaz
Yogini Kara Parmar
Kari E. Patton-Motluck
John Frederick Perrott
David Maurice Proulx, Jr.
Sherry Bennett Rae
Alexander Orestes Rodriguez
Francisco Javier Urios Rodriguez
Amy Jo Rogers
Nicole Silura Ruth
Joseph Charles Schaff
Francis John Schmid
Sheryl Honigbaum Schuff
Justin Allen Sigmon
Hannah Blair Simmons
Lawrence Jay Slakter
Cheryl Ann Smith
Christopher Graham Spivey
Matthew Gates Thompson
Adam Jeffery Towery
Susanna Buechi Turner
Thomas Graham Turner, Sr.
Peggy A. Upton
Ross Nicholas Visscher
David Gray Walker, Jr.
Christopher Milton Walters
James Leland Washburn
Lauren Susan Watkins
Jennifer Lynn Weiss
David Williamson Wells
Randall Sanford Whitfield
Kathryn Rosser Winward
Timothy Ulysses Zygmunt



State Board of CPA Examiners

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Cammie Emery

Professional Standards
Ann J. Hinkle, Manager
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22,000 copies of this document were printed in May 2012 at an estimated cost of \$4,146.00 or approximately 18¢ per copy.

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	Last 4 Digits of SSN:
Home Address:	
City/State/Zip:	
Home Phone:	Home Fax:
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	Business Fax:
Business Email:	
Signature:	
Date:	Send mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

Mail form to: PO Box 12827, Raleigh, NC 27605
Fax form to: (919) 733-4209

Pursuant to 21 NCAC 08J .0107, all certificate holders and CPA firms must notify the Board in writing within 30 days of any change in address or business location.